

**REMARKS**

The rejections of Claims 1-3, 5 and 6 as being anticipated by Tanaka et al., under 35 U.S.C. § 102(b) and of Claims 4 and 7 as being unpatentable over Tanaka et al., under 35 U.S.C. § 103(a) are traversed, and reconsideration is respectfully requested.

In light of the discussion at the interview on February 25, 2007, as accurately reflected in the Examiner's contemporaneous Interview Summary, it should now be clear that Tanaka et al., neither anticipates nor renders obvious, the claimed subject matter. In particular, the undersigned believes that the Examiner does not disagree with the proposition that the flaps of the Tanaka et al., exhaust gas purifying apparatus have nothing whatsoever to do with sound optimization. Applicants further submit that the Tanaka et al., system does not employ a plurality of engine characteristic maps for opening and closing flaps as a function of rotational speed, etc.

Accordingly, early and favorable action is now earnestly solicited.

If there are any questions regarding this amendment or the application in general, a telephone call to the undersigned would be appreciated since this should expedite the prosecution of the application for all concerned.

If necessary to effect a timely response, this paper should be considered as a petition for an Extension of Time sufficient to effect a timely response, and please charge any deficiency in fees or credit any overpayments to Deposit Account No. 05-1323 (Docket #028987.53209US).

Respectfully submitted,

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